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The Court accepts the findings and recommendations set forth in the Report. Accordingly, IT IS ORDERED that: (1) the Motion is granted pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure; (2) the Complaint is dismissed without leave to amend; and (3) Judgment shall be entered dismissing this action with prejudice.

LET JUDGMENT BE ENTERED ACCORDINGLY.

DATED: January 21, 2015

JAMES V. SELNA UNITED STATES DISTRICT JUDGE